

## 2004 - 2006 REVENUE SUMMARY

<b>BY SOURCE</b>	2004 Actual	2005 Adopted Budget	2005 Estimate	2006 Adopted Budget	Incr/(Decr) From 2005 Adpt. Budget
Intgov't Contracts & Grants	\$67,422,909	\$76,197,240	\$72,033,982	\$74,207,963	(\$1,989,277)
State Transportation Aids	\$5,502,765	\$5,352,765	\$5,352,765	\$5,452,765	\$100,000
State Shared Revenues	\$1,444,849	\$1,568,300	\$1,606,715	\$1,418,300	(\$150,000)
Fines & Licenses	\$3,795,956	\$2,913,505	\$2,896,085	\$3,053,865	\$140,360
Charges for Services (a)	\$23,556,722	\$24,311,168	\$24,158,815	\$24,435,872	\$124,704
Interdepartmental Revenue	\$14,326,171	\$14,360,934	\$14,175,261	\$15,116,706	\$755,772
Other Revenues	\$8,935,037	\$7,228,822	\$8,023,641	\$7,667,598	\$438,776
Interest/Penalty on Delinq Taxes	\$2,270,067	\$1,838,000	\$1,950,000	\$1,988,000	\$150,000
Investment Inc-Unrestricted Funds	\$3,738,202	\$5,850,000	\$5,600,000	\$5,915,000	\$65,000
Debt Borrowing	\$14,000,000	\$14,400,000	\$14,400,000	\$12,000,000	(\$2,400,000)
Appropriated Fund Balance	\$10,676,750	\$13,707,986	\$12,492,765	\$10,451,929	(\$3,256,057)
Retained Earnings (b)	(\$2,531,093)	(\$1,011,905)	(\$1,671,001)	(\$665,039)	\$346,866
Tax Levy	\$84,321,665	\$87,661,217	\$87,661,217	\$90,172,396	\$2,511,179
<b>Total Gross Revenues</b>	<b>\$237,460,000</b>	<b>\$254,378,032</b>	<b>\$248,680,245</b>	<b>\$251,215,355</b>	<b>(\$3,162,677)</b>

<b>BY FUNCTION</b>	2004 Actual	2005 Adopted Budget	2005 Estimate	2006 Adopted Budget	Incr/(Decr) From 2005 Adpt. Budget
Justice & Public Safety (a)	\$14,552,938	\$13,547,534	\$13,559,687	\$13,806,730	\$259,196
Health & Human Services	\$65,981,981	\$73,870,770	\$69,449,169	\$74,537,089	\$666,319
Parks, Env, Educ & Land Use (a)	\$17,317,503	\$16,203,845	\$16,802,715	\$16,390,824	\$186,979
Public Works	\$14,460,295	\$14,680,863	\$14,499,341	\$15,543,886	\$863,023
General Administration	\$10,609,692	\$11,989,764	\$11,952,708	\$12,437,961	\$448,197
Non-Departmental	\$6,157,768	\$4,692,958	\$4,898,644	\$4,807,979	\$115,021
Capital Projects & Debt	\$1,912,501	\$4,635,000	\$4,635,000	\$1,731,600	(\$2,903,400)
Debt Borrowing	\$14,000,000	\$14,400,000	\$14,400,000	\$12,000,000	(\$2,400,000)
Appropriated Fund Balance	\$10,676,750	\$13,707,986	\$12,492,765	\$10,451,929	(\$3,256,057)
Retained Earnings (b)	(\$2,531,093)	(\$1,011,905)	(\$1,671,001)	(\$665,039)	\$346,866
Tax Levy	\$84,321,665	\$87,661,217	\$87,661,217	\$90,172,396	\$2,511,179
<b>Total Gross Revenues</b>	<b>\$237,460,000</b>	<b>\$254,378,032</b>	<b>\$248,680,245</b>	<b>\$251,215,355</b>	<b>(\$3,162,677)</b>

(a) Includes revenues from enterprise fund user fees which are estimated to result in retained earnings.

(b) Revenues in excess of expenditures from enterprise funds which are retained in the appropriate fund and not used to offset the overall County tax levy.

---

## 2006 REVENUE HIGHLIGHTS

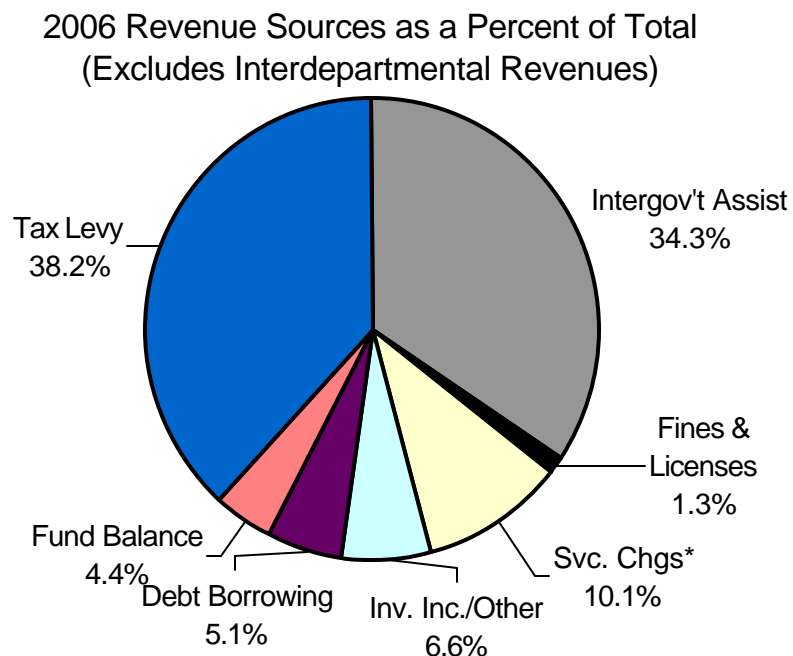
---

### **Revenue Budget:**

The 2006 revenue budget (**excluding property tax levy, fund balance appropriations and revenue generating proprietary fund retained earnings**) totals \$150,591,030, a decrease of \$2,417,799 or 1.6% from the 2005 adopted budget. The net revenue budget is \$135,474,324 after elimination of \$15,116,706 of interdepartmental revenues (mostly from internal service funds), which are in essence double-budgeted.

The 2006 revenues consist of departmental operating revenues budgeted at \$136,859,430 and capital project funding at \$13,731,600, including \$12,000,000 from planned borrowing. Overall, the operating revenues increase \$2,885,601 or 2.15% from the prior year budget while capital project revenue decreases by \$5.3 million.

The graph below reflects the ratio of revenue sources budgeted for 2006 to all revenue sources, with Tax Levy of 38.2% and Intergovernmental Assistance of 34.3% (after excluding Interdepartmental Revenues) as the major revenue components.



\* Excludes Retained Earnings

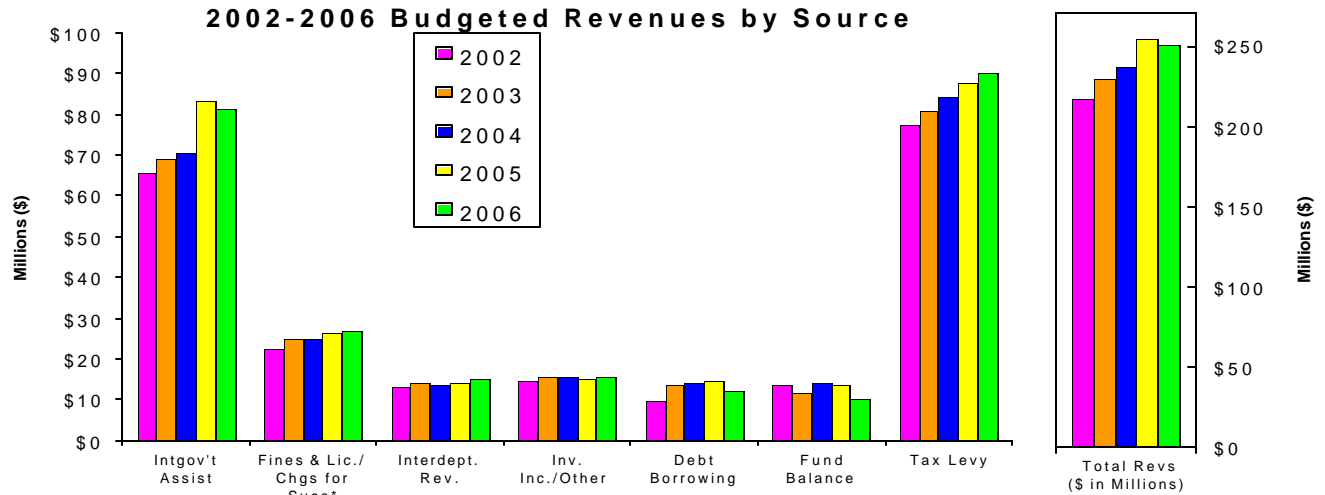
### **Revenue Projection Methodology**

Realistic and accurate revenue forecasting is one of the primary building blocks in the development of a fiscally sound budget. The County combines four primary projection methods based on the unique characteristics of forecasted revenue. These methods include:

1. Informed/Expert Judgment (e.g., the advice of a department head).
2. Deterministic Techniques (e.g., formula based).
3. Time Series Technique (e.g., trend analysis, rolling averages)
4. Estimates from external sources (e.g., State and Federal governments).

## 2006 REVENUE HIGHLIGHTS

The graph below reflects the revenue trends budgeted from all sources for 2002-2006. Nearly all sources have shown annual increases during the five-year period, with the exception of intergovernmental assistance in 2006.



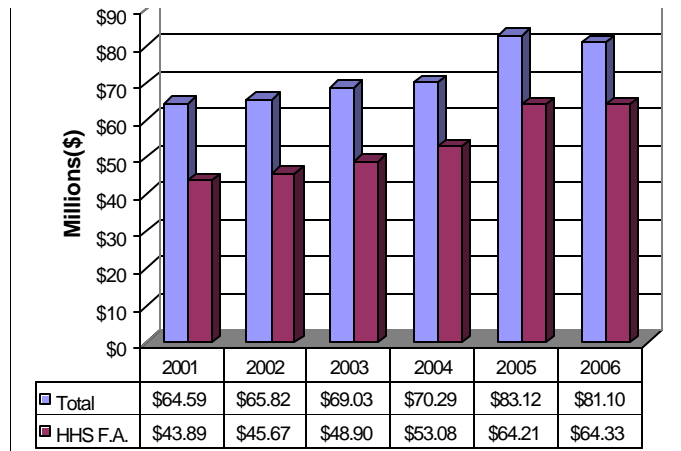
\*Excludes retained earnings.

Detailed revenue highlights are included within each functional area summary. A summary of highlights and major changes from the 2005 adopted revenue budget, by source, follows.

### **Intergovernmental Assistance:**

Combined, total 2006 intergovernmental contracts, grants, state aids and state shared revenues are budgeted at \$81,079,028, representing a decrease of \$2,039,277 or 2.5% from the previous year's budget.

**The Health and Human Services Functional Area (HHS F.A.)** receives the majority of its State intergovernmental assistance funding from Federal and State sources. The Health and Human Services Functional Area includes the departments of Health and Human Services, Senior Services, Veterans, Child Support, and Community Development.



- **Capital Project** funding decreases \$2.8 million from 2005, mainly from a \$1.9 million decrease in state and municipal highway and bikeway construction cost sharing revenue and \$650,000 of federal Homeland Security – Urban Area Security Initiative (UASI) grant revenue for the Mobile Data Infrastructure project.
- **Health and Human Services – Autism Waiver Services** program revenues decrease \$977,300 based on a lower caseload than anticipated in the 2005 budget. The department is the responsible agency for the coordination of intensive and post intensive autism services.
- **Health and Human Services - Long-Term Care Division** 2006 revenue budget increases \$532,600 based on the type of clients served along with increases in federal / state funding per client.
- **The Criminal Justice Collaborating Council** budget includes \$171,000 of first year funding, of a three year \$450,000 grant, from the Federal Department of Justice Grant to implement an Alcohol Treatment Court to target 3<sup>rd</sup> offense OWI offenders.
- **Parks and Land Use** revenue increases \$436,000, based on the first-year budgeting of a state funded smart growth grant of \$286,000 for collaborative countywide land use planning, and an increase of \$150,000 to the state recycling grant based on historical levels.

---

## 2006 REVENUE HIGHLIGHTS

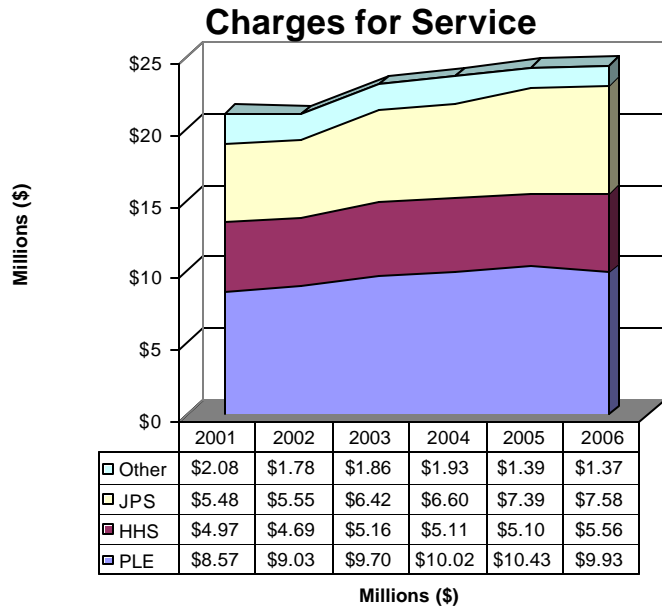
---

### **Charges for Services:**

Charges for County services (user fees) are budgeted at \$24,435,872, which represents an increase of approximately \$124,700 or about 0.5% from the 2005 adopted budget.

**User Fees are charges for specific government services to those who utilize and value certain services. They provide an equitable, proportional method to continue service operations without charging the general population. User fees collected include fees for document recording and real estate transfer and public admission for recreation usage within the Parks, Environment and Land Use area (PLE), client treatment, inpatient or residential services fees within the Health and Human Services area (HHS), and inmate stays, contracted patrols, and judicial and public safety within the Justice and Public Safety area (JPS).**

- **Human Service** revenues increases \$451,000 to \$5.51million, which includes just over \$200,000 for the implementation of the Comprehensive Community Support benefit, allowing the County to receive the federal reimbursement share (approx. 60%) for roughly 35 mental health residential services clients; and \$100,000 for emergency mental health services related to the implementation of the expanded crisis intervention services.



- The **Sheriff's** department is negotiating with the Federal Marshall to house at least 60 federal inmates during 2006, with a potential countywide revenue budget of \$1.4 million. This is an increase of \$122,300, from increasing inmates housed by 9, to partially offset a decreasing the budgeted per day fee charged to the Federal Marshal from \$70 in 2005 to \$65 per day in the 2006 budget.

### **Fines and Licenses:**

Overall fine and license revenues total \$3,053,865 in 2006, an increase of more than \$140,000, or 4.8% from the 2005 adopted budget.

- **Treasurer** office is increasing the Agricultural Use Conversion Penalties revenue budget by \$75,000 to a \$150,000 level based on higher revenues recently experienced and higher revenues expected to be generated in 2006.
- **County Clerk** Marriage License fee revenue is increasing \$21,900 to \$129,000 based on an increase in the per-license fee from \$95 to \$105.

### **Interdepartmental Revenues:**

Interdepartmental revenues total more than \$15,116,706, an increase of \$755,772 or 5.3% from the 2005 adopted budget. Interdepartmental revenues are primarily related to internal service fund charges for service, which are in essence double budgeted. These charges are originally funded through an external revenue source of Intergovernmental revenue external charges for services or tax levy in user department budgets.

## 2006 REVENUE HIGHLIGHTS

### **Other Revenues:**

Revenues from other sources in the 2006 budget total \$15.6 million. This represents an increase of \$653,776 or about 4.4% from the 2005 adopted budget.

- Landfill Siting revenue is budgeted in the **Parks General Fund** at \$110,000 and in the **Tarmann Fund** at a \$300,000 level (previously budgeted as a Charge for Service).
- **Materials Recycling Facility** revenue from material sales increases \$105,000 to \$735,000.
- **Human Services Fund** revenues for Social Security and Supplemental Security Income increase \$178,400 to \$796,300 based on expanding the reimbursement efforts for children in alternative care along with the general 2% annual increase.

### **Debt Financing:**

The 2006 budget includes borrowing of \$12.0 million to finance a portion of 2006 capital projects. This represents a decrease of \$2,400,000 in the level of borrowing from the 2005 adopted budget.

### **Appropriated Fund Balance**

To reduce the 2005 tax levy (for 2006 budget purposes), the budget includes fund balance appropriations of \$10,451,929 for one-time projects or temporary expenditures. This includes \$7,581,929 for the operating budgets and \$2,870,000 for the Capital Projects budget (including a \$2,000,000 loan of fund balance from the Materials Recycling Fund).

### **FUND BALANCE SOURCES**

Fund Balance Use in Fund / Department Budgets	General Fund	Special Revenue Funds	Internal Service Funds	Enterprise Funds	Capital Fund	Debt Service Fund	Total
Capital Projects Budget	\$0		\$810,000	\$2,000,000	\$60,000	\$0	\$2,870,000
Debt Service Fund	\$600,000					\$750,000	\$1,350,000
Parks and Land Use Dept.	\$81,000	\$125,000		\$925,000			\$1,131,000
Contingency Fund	\$1,000,000						\$1,000,000
End User Ops./Tech. Fund			\$996,343				\$996,343
Human Services Dept.		\$635,550					\$635,550
Administration Dept.			\$624,847				\$624,847
Emergency Preparedness	\$241,117			\$329,008			\$570,125
Non-Departmental Dept	\$406,300						\$406,300
Public Works Dept	\$293,730		\$101,083				\$394,813
Airport Fund				\$173,977			\$173,977
Sheriff Dept.	\$171,099						\$171,099
Corporation Counsel Dept.	\$15,000	\$75,500					\$90,500
County Clerk Dept.	\$35,000						\$35,000
Senior Services Dept.		\$2,375					\$2,375
Total by Fund Type	\$2,843,246	\$838,425	\$2,532,273	\$3,427,985	\$60,000	\$750,000	\$10,451,929

### **Tax Levy and Property Assessed Valuation:**

The overall 2005 tax levy (for 2006 budget purposes) is \$90,172,396, which represents an increase of \$2,511,179 or 2.86% from the 2005 adopted budget. The total tax levy consists of general County purpose tax levy of \$87,595,762, a \$2,675,931 or 3.15% increase from the 2005 adopted budget, and the Federated Library tax levy of \$2,576,634, a decrease of \$164,752 or 6.01% from the 2005 adopted budget.

The tax levy rate for the general County portion of the budget is \$1.9634 per \$1,000 of equalized value, a decrease of \$0.1467 or 6.95%. The tax levy rate for the Federated Library System is \$0.2416 per \$1,000 of equalized value, an increase of \$0.0062 or 2.6%.

The County's equalized property valuation (excluding Tax Incremental Financing Districts) as determined by the Wisconsin Department of Revenue is at \$44,614,092,450, an increase of more than \$4.37 billion or 10.9% from the previous year.